

Senate Bill 196

By: Senators Reed of the 35th, Harp of the 29th, Thompson of the 33rd, Tarver of the 22nd and Harbison of the 15th

AS PASSED

AN ACT

To amend Part 4 of Article 7 of Chapter 3 of Title 20 of the Official Code of Georgia Annotated, relating to military scholarships, so as to provide for scholarships for the children of persons killed or disabled as a result of combat wounds; to define certain terms; to provide for a scholarship equal to the tuition charges; to provide that the grant of such scholarships shall be contingent on funding; to amend Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of taxable net income, so as to provide for an exemption for a limited period of time with respect to certain gifts, grants, funds, scholarships, or other compensation as a result of death caused by a criminal act; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Part 4 of Article 7 of Chapter 3 of Title 20 of the Official Code of Georgia Annotated, relating to military scholarships, is amended by adding new Code sections to read as follows:

"20-3-495.

As used in this part, the term:

(1) 'Approved school' means a school which is a unit of the University System of Georgia or a branch of the Georgia Department of Technical and Adult Education or an accredited private institution of higher learning approved by the Southern Association of Colleges and Schools, provided the tuition does not exceed that of an approved school which is a unit of the University System of Georgia or the Department of Technical and Adult Education.

(2) 'Eligible student' means a person who:

(A) Is a child whose parent was a legal resident of Georgia at the time he or she sustained qualified combat related injuries.

(B) Meets residency requirements to be classified as a legal resident of Georgia as established pursuant to regulations of the authority and who remains a citizen of the state while receiving funds under this part; and

(C) Is 25 years of age or younger and is enrolled as a full-time or part-time student in an approved school.

(3) 'Parent' means the biological parent, adoptive parent, or legal guardian of an eligible student.

(4) 'Qualifying combat related injury' means injuries sustained as a member of the United States armed forces, the Georgia National Guard, or a reserve component of the armed forces of the United States in a location outside of the United States and its territories designated by the United States Department of Defense as a combat zone after September 11, 2001, which results in death or a 50 percent or greater disability.

20-3-496.

There is granted to each eligible student attending an approved school a scholarship grant for a maximum of four award years in a sum equal to the total tuition charged to such student.

20-3-497.

Grant assistance to eligible students under this part shall be payable on a pro rata basis based upon whether the student is enrolled full time or part time and the number of semesters or quarters of enrollment. The payment of grants to eligible students under this part shall be contingent upon the appropriation of funds by the General Assembly for the purposes of this part in annual appropriations Acts of the General Assembly."

SECTION 2.

Code Section 48-7-27 of the Official Code of Georgia Annotated, relating to computation of taxable net income, is amended in subsection (a) by replacing "; and" at the end of paragraph (14) with a semicolon, by replacing the period at the end of paragraph (15) with "; and", and by adding a new paragraph to read as follows:

"(16) The amount of funds paid to a taxpayer directly from any Southern Association of Colleges and Schools approved university or kindergarten through grade 12 school memorial fund established by a university which are in the form of a gift, grant, fund, scholarship, or other compensation and are provided to compensate the taxpayer for the

death of a spouse, parent, or child of the taxpayer who is enrolled as a student or employed at such university when such death was caused by a criminal act."

SECTION 3.

All laws and parts of laws in conflict with this Act are repealed.